

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
Alexandria Division

UNITED STATES OF AMERICA, )  
Plaintiff, )  
v. ) 1:21-cv-51 (LMB/TCB)  
FIRST BAPTIST CHURCH OF STERLING )  
Defendant. )

## ORDER

On May 19, 2021, the assigned magistrate judge issued a Report and Recommendation (“Report”) recommending that a default judgment be entered in favor of plaintiff, the United States of America, against the defendant, First Baptist Church of Sterling, entitling plaintiff to collect federal employment taxes and civil penalties from defendant. The Report advised the parties that any objection to its findings of fact or conclusions of law had to be filed within 14 days and that failure to file timely objections waives appellate review of any judgment based on the Report. As of June 7, 2021, no party has filed an objection.

On January 15, 2021, plaintiff filed a complaint against defendant to collect unpaid federal employment taxes (Count I) and civil penalties pursuant to 26 U.S.C. § 6721 (Count II). [Dkt. No. 1]. Service of process was accomplished on February 5, 2021 pursuant to Fed. R. Civ. P. 4(h)(1)(B) and 4(e)(1) and Virginia code section 8.01-299 by a private process server who personally served a copy of the complaint and summons on Bishop Leslie Patterson, Jr., who is designated by law to accept service of process on behalf of First Baptist Church of Sterling. [Dkt. No. 12]. After defendant failed to respond in any fashion, plaintiff requested entry of default. [Dkt. No. 13]. The default was entered on March 8, 2021. [Dkt. No. 14]. On April 26, 2021,

plaintiff filed the pending Motion for Default Judgment Against First Baptist Church of Sterling (“Motion”) [Dkt. No. 15]. Defendant has not responded to the Motion.

The Report correctly found that the Court has subject matter jurisdiction over this civil action pursuant to 28 U.S.C. § 1331 (jurisdiction over “civil actions arising under the Constitution, laws, or treaties of the United States”); 28 U.S.C. § 1340 (jurisdiction over “any civil action arising under any Act of Congress providing for internal revenue”); 28 U.S.C. § 1345 (jurisdiction over suits “commenced by the United States”); and 26 U.S.C. § 7402 (jurisdiction over suits “necessary and appropriate for the enforcement of the internal revenue laws.”). The Report also correctly found that the Court has personal jurisdiction over defendant because defendant maintains its principle place of business in Sterling, Virginia and is subject to general jurisdiction in this court. Venue is likewise proper in this district pursuant to 28 U.S.C. § 1391(b) because the defendant is a resident of this district. The Report also documents that defendant failed to pay federal employment taxes during various tax periods from March 31, 2008 through December 31, 2010 and failed to file W-2 forms on behalf of its employees for the 2007 and 2009 tax years, subjecting it to civil penalties under 26 U.S.C. § 6721.

Having fully reviewed the Report, case file, and plaintiff’s motion for entry of default judgment, the Court adopts the findings of fact and conclusions of law contained in the Report as its own. Accordingly, for the reasons stated in the Report, plaintiff’s Motion for Default Judgment [Dkt. 15] is GRANTED, and it is hereby

ORDERED that a total judgment of \$104,804.12, consisting of \$86,913.19 in unpaid federal employment taxes and \$17,890.93 in civil penalty assessments as well as statutory interest and other additions to defendant’s tax obligations accruing thereafter until paid in full, be entered in favor of the United States of America against First Baptist Church of Sterling.

The Clerk is directed to enter this judgment in favor of plaintiff under Fed. R. Civ. P. 55, forward copies of this Order to counsel of record for plaintiff and defendant, pro se, at its address of record, and close this civil action.

Entered this 8<sup>th</sup> day of June, 2021.

Alexandria, Virginia

/s/   
Leonie M. Brinkema  
United States District Judge